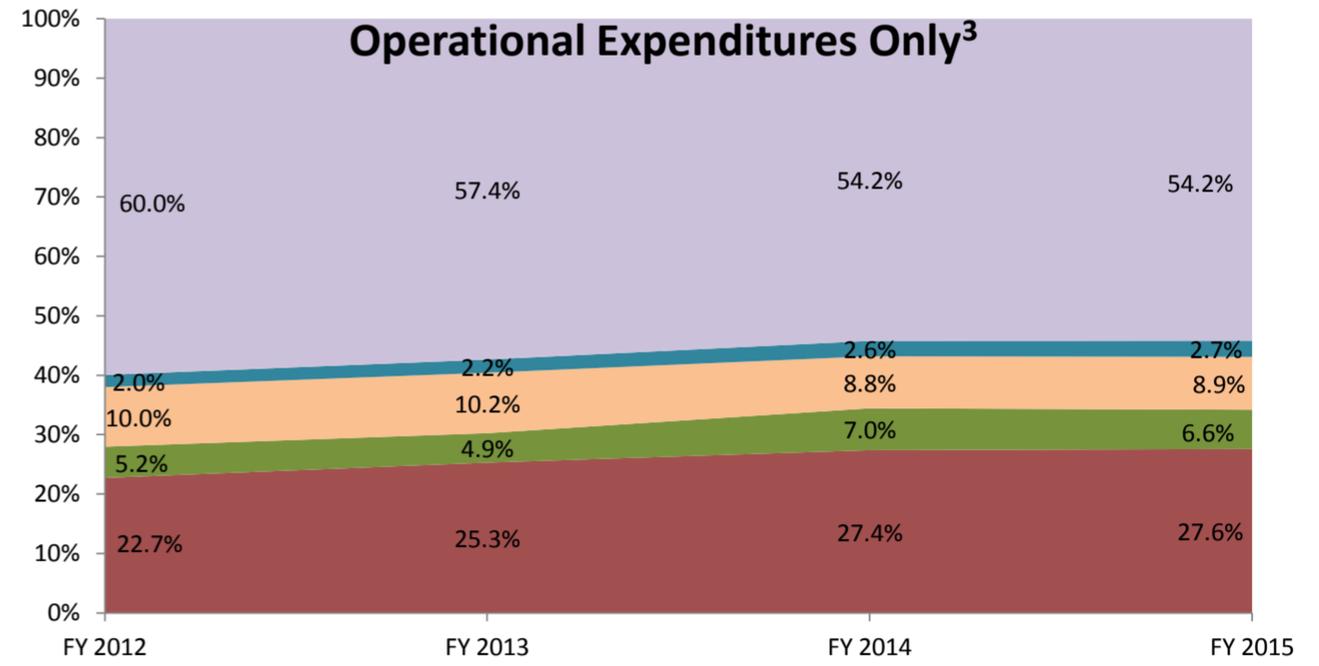
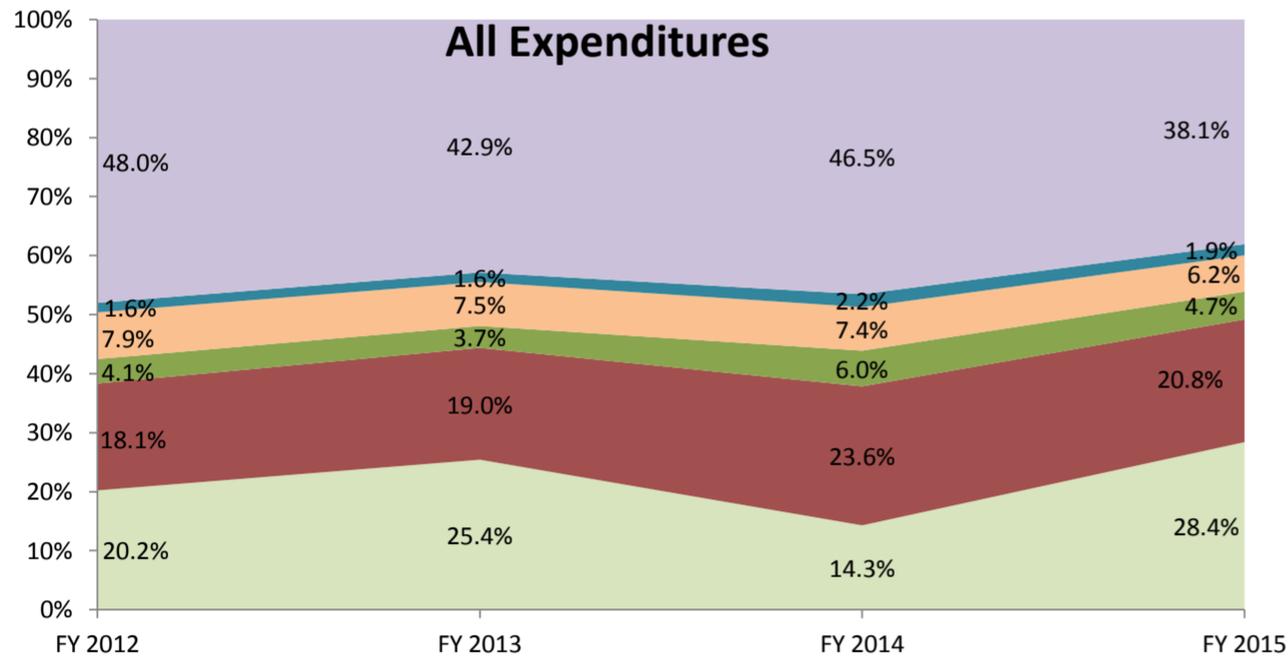


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Tri-Central Community Schools (7935)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,117,727	47.3%	\$4,801,905	46.9%	\$4,605,491	48.0%	\$4,103,687	42.9%	\$3,657,576	46.5%	\$3,764,711	38.1%
Student Instructional Support	\$754,908	8.7%	\$831,640	8.1%	\$912,969	9.5%	\$868,456	9.1%	\$751,628	9.6%	\$794,867	8.0%
<b>Total</b>	<b>\$4,872,634</b>	<b>55.9%</b>	<b>\$5,633,545</b>	<b>55.1%</b>	<b>\$5,518,461</b>	<b>57.5%</b>	<b>\$4,972,143</b>	<b>51.9%</b>	<b>\$4,409,204</b>	<b>56.1%</b>	<b>\$4,559,578</b>	<b>46.1%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,191,762	25.2%	\$2,448,503	23.9%	\$2,135,104	22.3%	\$2,169,317	22.7%	\$2,325,766	29.6%	\$2,521,313	25.5%
Non Operational	\$1,647,994	18.9%	\$2,149,944	21.0%	\$1,939,872	20.2%	\$2,434,798	25.4%	\$1,123,603	14.3%	\$2,808,958	28.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$3,839,756</b>	<b>44.1%</b>	<b>\$4,598,447</b>	<b>44.9%</b>	<b>\$4,074,976</b>	<b>42.5%</b>	<b>\$4,604,115</b>	<b>48.1%</b>	<b>\$3,449,369</b>	<b>43.9%</b>	<b>\$5,330,270</b>	<b>53.9%</b>

<b>Grand Total</b>	<b>\$8,712,391</b>	<b>\$10,231,992</b>	<b>\$9,593,436</b>	<b>\$9,576,258</b>	<b>\$7,858,572</b>	<b>\$9,889,848</b>
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- Non Operational
- Corporation Administration
- Other Student Instructional Support

- Other Overhead and Operational
- School Administration
- Student Academic Achievement

- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Tri-Central Community Schools (7935)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
<b>Student Academic Achievement</b>											
11050 Regular Programs Full Day Kindergarten	\$0	\$107,323	\$133,475	\$169,136	NA	57.6%	26.7%				
11100 Regular Programs Elementary	\$1,185,240	\$1,622,559	\$1,052,353	\$1,025,966	-13.4%	-36.8%	-2.5%				
11200 Regular Programs Middle/Junior High	\$0	\$599,936	\$0	\$0	NA	NA	NA				
11300 Regular Programs High School	\$1,232,114	\$1,312,624	\$1,524,058	\$1,566,636	27.2%	19.4%	2.8%				
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$9,961	\$0	\$30,000	NA	201.2%	NA				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$860	NA	NA	NA				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$40,266	\$58,959	\$64,053	\$66,565	65.3%	12.9%	3.9%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$12,923	\$0	\$20,068	\$29,168	125.7%	NA	45.3%				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$11,067	\$0	\$0	NA	NA	NA				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$140,930	\$243,214	\$236,563	\$237,647	68.6%	-2.3%	0.5%				
12310 Special Programs Physical Impairment - Orthopedic Impairment	\$0	\$0	(\$149)	\$0	NA	NA	NA				
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$47,316	\$270	\$491	NA	-99.0%	81.9%				
12350 Special Programs Physical Impairment - Homebound	\$13,918	\$11,748	\$2,193	\$4,711	-66.2%	-59.9%	114.8%				
12510 Special Programs Culturally Different - Communication Disorders	\$92,041	\$13,649	\$94,056	\$62,367	-32.2%	356.9%	-33.7%				
12520 Special Programs Culturally Different - Compensatory	\$1,068	\$0	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$87,797	\$122,433	\$135,812	\$143,466	63.4%	17.2%	5.6%				
12810 Special Programs Special Education Preschool	\$0	\$0	\$10,151	\$16,387	NA	NA	61.4%				
12900 Special Programs Other Special Programs	\$0	\$650	\$0	\$0	NA	NA	NA				
14100 Summer School Programs Elementary	\$0	\$0	\$1,484	\$985	NA	NA	-33.7%				
14300 Summer School Programs High School	\$2,049	\$4,501	\$19,003	\$17,388	748.4%	286.3%	-8.5%				
16100 Remediation Remediation Testing	\$34,747	\$9,409	\$0	\$0	NA	NA	NA				
16200 Remediation Preventive Remediation	\$0	\$30,472	\$13,972	\$14,591	NA	-52.1%	4.4%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$45,893	\$41,194	\$56,221	\$75,872	65.3%	84.2%	35.0%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$68,332	\$62,286	\$0	\$0	NA	NA	NA				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$202	\$47,725	\$0	\$0	NA	NA	NA				
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$37,382	\$44,047	\$0	\$0	NA	NA	NA				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$545	\$5,500	NA	NA	909.1%				
22220 Instruction Library/Media Services - School Library	\$108,716	\$135,400	\$103,046	\$101,934	-6.2%	-24.7%	-1.1%				
22230 Instruction Library/Media Services - Audiovisual	\$0	\$721	\$0	\$0	NA	NA	NA				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$39,982	\$55,271	\$67,688	NA	69.3%	22.5%				
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$716	\$316	\$1,282	NA	79.1%	306.5%				
22330 Instruction Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$3,000	\$0	NA	NA	NA				
22350 Instruction Instruc. Related Tech. - Systems Operations	\$0	\$0	\$45,509	\$39,483	NA	NA	-13.2%				
22360 Instruction Instruc. Related Tech. - Network Support	\$76,041	\$57,340	\$0	\$0	NA	NA	NA				
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$325	\$0	NA	NA	NA				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$99,993	\$165,846	\$85,088	\$85,650	-14.3%	-48.4%	0.7%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,249	\$826	\$893	\$940	-24.8%	13.8%	5.2%				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$48	\$0	\$0	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$190,126	\$0	\$0	\$0	NA	NA	NA				
<b>Student Academic Achievement Total</b>					<b>\$3,471,075</b>	<b>\$4,801,905</b>	<b>\$3,657,576</b>	<b>\$3,764,711</b>	<b>8.5%</b>	<b>-21.6%</b>	<b>2.9%</b>
<b>Student Instructional Support</b>											
21220 Students Guidance Services - Counseling Services	\$125,300	\$89,508	\$121,433	\$134,694	7.5%	50.5%	10.9%				
21290 Students Guidance Services - Other Guidance Services	\$0	\$500	\$0	\$0	NA	NA	NA				
21310 Students Health Services - Service Area Direction	\$34,860	\$22,098	\$0	\$0	NA	NA	NA				
21320 Students Health Services - Medical Services	\$5,235	\$4,534	\$2,035	\$2,281	-56.4%	-49.7%	12.1%				
21340 Students Health Services - Nurse Services	\$0	\$21,062	\$47,441	\$48,509	NA	130.3%	2.3%				
21390 Students Health Services - Other Health Services	\$10,000	\$2,142	\$640	\$636	-93.6%	-70.3%	-0.7%				
21420 Students Psychological Services - Psychological Testing	\$7,110	\$4,205	\$0	\$0	NA	NA	NA				
21430 Students Psychological Services - Psychological Counseling	\$0	\$66	\$0	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$452,169	\$687,525	\$580,080	\$608,747	34.6%	-11.5%	4.9%				
<b>Student Instructional Support Total</b>					<b>\$634,675</b>	<b>\$831,640</b>	<b>\$751,628</b>	<b>\$794,867</b>	<b>25.2%</b>	<b>-4.4%</b>	<b>5.8%</b>

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Tri-Central Community Schools (7935)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$18,179	\$17,400	\$14,000	\$14,000	-23.0%	-19.5%	0.0%
23150	General Administration	Board of Education - Legal Services	\$11,564	\$350	\$95	\$0	NA	NA	NA
23160	General Administration	Board of Education - Promotion Expenses	\$1,527	\$2,747	\$1,894	\$1,625	6.4%	-40.9%	-14.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$350	\$338	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$209,564	\$340,782	\$309,384	\$314,376	50.0%	-7.7%	1.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,072	\$4,457	\$7,655	\$3,492	-31.2%	-21.6%	-54.4%
25150	Central Services	Fiscal Services - Payroll Services	\$701	\$792	\$401	\$1,451	107.1%	83.3%	262.3%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$9,355	\$2,248	\$2,477	\$1,018	-89.1%	-54.7%	-58.9%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$1,077	\$1,272	\$317	NA	-70.6%	-75.1%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$200	\$200	NA	NA	0.0%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$10,000	\$1,840	NA	NA	-81.6%
25750	Central Services	Personnel Services - Health Services	\$1,200	\$0	\$990	\$0	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$36,769	\$106,952	\$102,545	NA	178.9%	-4.1%
25820	Central Services	Admin. Tech. Services - Systems Analysis & Planning	\$0	\$0	\$2,000	\$2,352	NA	NA	17.6%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$17,137	\$22,093	NA	NA	28.9%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$405	\$405	NA	NA	0.0%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$655	\$0	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$141	\$0	\$0	\$198	40.5%	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$33,125	\$60,953	\$69,214	\$69,160	108.8%	13.5%	-0.1%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$654,564	\$850,556	\$749,002	\$713,656	9.0%	-16.1%	-4.7%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$16,724	\$6,335	\$27,394	\$33,181	98.4%	423.8%	21.1%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$113,954	\$91,391	\$60,648	\$89,525	-21.4%	-2.0%	47.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$875	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$26,927	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$564	\$0	\$257	\$440	-22.1%	NA	70.8%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$27,821	\$16,381	\$34,140	NA	22.7%	108.4%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$75,103	\$70,504	\$100,905	\$105,295	40.2%	49.3%	4.4%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$1,108	\$2,350	\$2,097	\$600	-45.9%	-74.5%	-71.4%
27010	Student Transportation	Service Area Direction	\$36,186	\$0	\$60,254	\$28,949	-20.0%	NA	-52.0%
27100	Student Transportation	Vehicle Operation	\$29,151	\$58,940	\$44,236	\$54,632	87.4%	-7.3%	23.5%
27200	Student Transportation	Monitoring Services	\$30,900	\$70,446	\$21,896	\$34,973	13.2%	-50.4%	59.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$28,358	\$44,415	\$40,555	\$37,967	33.9%	-14.5%	-6.4%
27400	Student Transportation	Purchase of School Buses	\$99,258	\$23,750	\$0	\$122,957	23.9%	417.7%	NA
27500	Student Transportation	Insurance on Buses	\$8,244	\$7,501	\$9,960	\$5,069	-38.5%	-32.4%	-49.1%
27700	Student Transportation	Contracted Transportation Services	\$352,385	\$333,325	\$327,774	\$325,048	-7.8%	-2.5%	-0.8%
27900	Student Transportation	Other Student Transportation Services	\$2,588	\$1,642	\$14,535	\$5,746	122.0%	249.9%	-60.5%
27910	Student Transportation	Bus Driver Training	\$0	\$66	\$0	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$19,581	\$24,283	\$25,796	\$51,300	162.0%	111.3%	98.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$86,474	\$133,647	\$93,915	\$150,725	74.3%	12.8%	60.5%
31400	Food Services Operations	Food Purchases	\$154,666	\$199,328	\$142,051	\$150,674	-2.6%	-24.4%	6.1%
31900	Food Services Operations	Other Food Services	\$24,106	\$33,639	\$44,036	\$41,366	71.6%	23.0%	-6.1%
<b>Overhead and Operational Total</b>			<b>\$2,052,494</b>	<b>\$2,448,503</b>	<b>\$2,325,766</b>	<b>\$2,521,313</b>	<b>22.8%</b>	<b>3.0%</b>	<b>8.4%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$22,851	\$17,215	\$9,391	\$7,936	-65.3%	-53.9%	-15.5%
33400	Category not Specified	Athletic Coaches	\$108,165	\$143,455	\$153,630	\$127,710	18.1%	-11.0%	-16.9%
33500	Category not Specified	Welfare Activities Services	\$0	\$0	\$0	\$375	NA	NA	NA
33990	Other Community Services	Other	\$836	\$325	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$15,732	\$44,262	\$11,201	\$24,872	58.1%	-43.8%	122.1%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$2,725	\$5,748	\$17,453	\$247,464	8981.2%	4205.3%	1317.9%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$618,840	\$0	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$11,046	\$347	NA	NA	-96.9%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Tri-Central Community Schools (7935)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$0	\$34,532	\$65,742	NA	NA	90.4%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$4,779	\$5,745	NA	NA	20.2%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$211,633	\$151,019	\$72,979	\$92,785	-56.2%	-38.6%	27.1%
49000 Category not Specified Other Facilities Acq. and Construction	\$23,541	\$3,200	\$0	\$2,612	-88.9%	-18.4%	NA
51100 Principal on Debt Bonds	\$336,782	\$222,904	\$135,000	\$140,000	-58.4%	-37.2%	3.7%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$12,640	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$0	\$44,203	\$81,333	NA	NA	84.0%
52200 Interest on Debt Temporary Loans	\$0	\$2,977	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$900,000	\$940,000	\$0	\$0	NA	NA	NA
53400 Lease Rental Other-Principal	\$0	\$0	\$433,903	\$1,491,405	NA	NA	243.7%
53450 Lease Rental Other-Interest	\$0	\$0	\$181,692	\$512,578	NA	NA	182.1%
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$1,156	\$8,055	NA	NA	597.0%
<b>Non Operational Total</b>	<b>\$1,622,265</b>	<b>\$2,149,944</b>	<b>\$1,123,603</b>	<b>\$2,808,958</b>	<b>73.2%</b>	<b>30.7%</b>	<b>150.0%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$17,137	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$3,701	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$3,456	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$822	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$223,856	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$44,398	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$56,245	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$9,598	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$23,676	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$5,135	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$4,792	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,094	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$316,520	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$66,984	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$74,760	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$14,213	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$70	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$16	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$15	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$2	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$65,393	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$931,882</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>